



Wisconsin homestead credit

Schedule H instructions

'99

New for 1999

- The household income limit has been increased from \$19,154 to \$20,290.

Don't Delay Your Refund

Avoid the following mistakes, which delay refunds (the instructions for these areas are highlighted with shading):

- Failing to include the following:
 - Copy of federal tax return, wage statements, and schedules (page 3)
 - Copy of Wisconsin tax return (page 3)
 - Property tax bills (page 8)
 - Rent certificate(s) (page 9)
- Failing to write "actual" on Schedule C, E, or F if car/truck expenses are claimed using actual expense method (page 6)
- Failing to explain other owners' names on tax bill (page 8)
- Submitting an altered rent certificate (page 9)
- Failing to submit a statement when the rent certificate shows more than 1 occupant (page 9)
- Failing to follow "Special Instructions" (pages 11 and 12)

Earned Income Credit

The Wisconsin earned income credit provides a direct benefit to working families with qualifying children. The amount of benefit available depends on your income and number of children.

To claim the Wisconsin earned income credit you must file an income tax return using Wisconsin Form 1 or 1A. If you need help to determine if you qualify, contact any department office.

Checklist:



Before mailing your claim, check off the following items –

- Mailing label attached (if you have one)
- Questions 1 to 8 on Schedule H all answered
- ALL household income reported
- ALL arithmetic checked
- ALL applicable schedules on back of Schedule H completed
- Schedule H SIGNED
- Complete copy made, for you to keep
- Claim assembled in the proper order (see page 10)
- Envelope addressed to the address shown at the bottom of Schedule H

Property Tax Deferral Loan Program

This program provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit.

For more information about the property tax deferral loan program, or for loan application forms, you may write to Wisconsin Housing and Economic Development Authority, P.O. Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**

FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin homestead credit claim is made under the authority of Section 71.55(7) of the Wisconsin Statutes. The disclosure of this number on your claim is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your claim, and in the issuance of refund checks.



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General Instructions

A. Do You Qualify?

To see if you qualify for homestead credit, answer *Yes* or *No* to all of the questions in Steps 1 and 2 below.

Step 1

- a. Were you age 18 or older as of December 31, 1999?
- b. Were you a legal resident of Wisconsin for **all** of 1999, from January 1 through December 31?
- c. Was your household income (see definition E.4 on page 4) for 1999 less than \$20,290?
- d. Were you the owner or renter of the Wisconsin homestead (see definition E.1 on page 4) you lived in during 1999?

If you answered *No* to any question in Step 1, do not complete Schedule H; **you do not qualify** for homestead credit. If you answered *Yes* to all four questions, go on to Step 2.

Step 2

- a. Were you claimed or will you be claimed as a dependent on someone else's 1999 **federal** income tax return? (If you were age 62 or older on December 31, 1999, this limitation does not apply to you, so answer *No*.)

- b. Are you currently living in a nursing home and also receiving Title XIX medical assistance?
- c. For EACH MONTH of the entire 1999 year did you receive either of the following:

- A Wisconsin Works payment (see definition E.5 on page 4) of any amount for a community service job or a transitional placement?
- County relief payments of \$400 or more?

For purposes of answering question c, do not count kinship care payments received for caring for a minor relative other than your own child in your homestead, Wisconsin Works payments as a caretaker of a newborn child, or foster care payments.

Note: If your answers for both parts of question c are *No* but you received either of these benefits for PART of 1999, see Schedules 4 and 5 on back of Schedule H.

- d. Did you live FOR THE ENTIRE YEAR 1999 in housing that is exempt from property taxes? (A municipal housing authority property is not considered tax-exempt for homestead credit purposes if that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to check with your manager.)

Note: If you are claiming property taxes on your former homestead (see paragraph 10 under "Exceptions: Homeowners and/or Renters," on page 10), this limitation does not apply, so answer *No*.

- e. Have you claimed or will you claim a Wisconsin farmland preservation credit for 1999?
- f. Has a 1999 Schedule H been filed by another member of your household (see definition E.3 on page 4)?
- g. Is the Schedule H being filed on behalf of a person who is deceased?

If you answered **Yes** to any question in Step 2, do not complete Schedule H; **you do not qualify** for homestead credit.

If you answered **Yes** to all of the questions in Step 1 and **No** to all of the questions in Step 2, complete Schedule H to see if homestead credit is available to you, based on your household income and your allowable property taxes and/or rent. Meeting all of the qualifications in Steps 1 and 2 does not guarantee you will receive a homestead credit.

Note: A homestead credit claim may not be filed on behalf of a deceased person. The claimant must be alive at the time the claim is filed.

B. How, When, and Where to File

1. **How** If you file a Wisconsin income tax return, you should file your homestead credit claim (Schedule H) **with** the tax return (stapled together), and mail both forms to the address shown on Schedule H. Separate filing could delay your homestead refund. If you (or you and your spouse) are not required to file a tax return, Schedule H may be filed by itself.

If your Wisconsin return is a Form 1 or 1NPR, be sure to include a copy of your federal income tax return and supporting schedules. The tax return your Schedule H is attached to must be a Form 1, 1A, or 1NPR; you cannot attach Schedule H to a Form WI-Z.

If you previously filed or are filing your Wisconsin income tax return separately from your homestead credit claim, write "Income Tax Return Separately Filed" at the top of Schedule H. Attach to Schedule H a complete copy of your Wisconsin income tax return, Form 1, 1A, WI-Z, or 1NPR (including wage statement copies), and write "Duplicate" at the top. If your Wisconsin return is a Form 1 or 1NPR, be sure to also include a copy of your federal income tax return and supporting schedules. If you filed your Wisconsin income tax return by telephone, attach copies of your Wisconsin TeleFile worksheet and wage statements.

2. **When** For most claimants, the deadline for filing a 1999 Schedule H is April 15, 2004.

Exception: If you are a taxpayer with a fiscal taxable year (one ending on a date other than December 31), your deadline for filing Schedule H is 4 years, 3 1/2 months after the end of the fiscal taxable year to which the claim relates.

3. **Where** Mail your Wisconsin income tax return and Schedule H **together**, assembled in the proper order (or Schedule H by itself, if no income tax return is required), to:

Wisconsin Department of Revenue
PO Box 34
Madison WI 53786-0001

Do NOT mail Schedule H to any of the other addresses shown on the income tax return. The Quick Refund Program and electronic filing are not available for homestead credit claims.

Keep a complete copy of your Schedule H and all attachments for your records.

C. Additional Help or Questions About Refunds

1. **Help** For general information about homestead credit or for help in **preparing** Schedule H, contact any Department of Revenue office. The location and telephone number of the office nearest you are listed in your telephone book under Wisconsin, State of; Revenue, Department of. You may also phone (608) 266-8641 (Madison). **Do not use this number for refund inquiries.**

If you prefer, you may write to Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906. Please **include your social security number** on all correspondence.

2. **Refunds** If you wish to contact the Department of Revenue about your **refund**, please wait at least **10 weeks** after filing your Schedule H. You may phone (608) 266-8100 (Madison) or (414) 227-4907 (Milwaukee). When calling, have your social security number and the dollar amount of your refund available.

If you prefer, you may write to Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903. Please **include your social security number** on all correspondence.

3. **TTY** Hearing-impaired people with TTY equipment may contact the Department of Revenue by phoning (608) 267-1049 (Madison) or (414) 227-4147 (Milwaukee). These TTY numbers may be used for both homestead credit help and refund inquiries.

D. Refunds of Divorced Claimants

If you become divorced after June 20, 1996, and your divorce judgment states that your former spouse must pay a tax liability owed to the Department of Revenue, attach a copy of the divorce judgment to your Schedule H. This will prevent your homestead credit from being applied against that tax liability.

E. Definitions

1. **Homestead** Your homestead is the Wisconsin home you occupy, whether you own it or rent it, and *up to one acre of land adjoining it (or up to 120 acres of land if the homestead is part of a farm)*. For example, it may be a house, an apartment, a rented room, a mobile home, a farm, or a nursing home room. Unless your homestead is part of a farm, it does not include any part which is rented to others, used for business purposes, or a separate unit occupied by others rent free.
2. **Farm** Your homestead is part of a farm if the property was used for agricultural purposes during 1999, or if you used it for agricultural purposes prior to 1999 and have not used it since then for other purposes (such as recreational or manufacturing).
3. **Household** If you are single, you are considered a household, whether you live alone or with others. If you are married, you and your spouse are considered a household if you live together. If you are married but you and your spouse maintained separate homes on December 31, 1999, you are each considered a separate household.
4. **Household Income** Household income is all your income reportable for Wisconsin income tax purposes and all the items identified on lines 11a through 11h of Schedule H, less a deduction of \$250 for each dependent who occupied your homestead for more than six months during 1999.

If you were married and lived with your spouse during all of 1999, you must combine both incomes to determine household income. If during 1999, you were separated

from your spouse for all or part of the year (including one spouse living in a nursing home), you became married or divorced, or your spouse died, see the "Special Instructions" on pages 11 and 12 for information on how to determine household income.

5. **Wisconsin Works Payment** A Wisconsin Works payment is a payment received under the Wisconsin Works assistance program for participating in a community service job or a transitional placement, or a payment received as a caretaker of a newborn child.

Amounts received under the program for trial jobs are taxable wages and are not included in the definition of Wisconsin Works payment for homestead credit purposes. Amounts received under the program for job access loans, health care coverage, child care subsidies, and transportation assistance are also not included in the definition of Wisconsin Works payment; these amounts are not includable in household income.

F. Situations and Solutions

Wisconsin Publication 127, "*Wisconsin Homestead Credit Situations and Solutions*," provides additional information about various situations that are discussed in this instruction booklet. It also provides information about some situations and solutions that are not covered in this instruction booklet.

Copies of Publication 127 are available at any Department of Revenue office, or by calling or writing to the department at the telephone number or address listed under "Help" in Part C.1, on page 3.

Instructions for Schedule H

Name and Address Area

If the cover of your Schedule H booklet has a removable mailing label with your name, place it in the name and address area of the Schedule H you file. Correct your name or address if it is wrong. If you are married and your spouse's name is not on the label: 1) print the name on the label; and 2) fill in the social security number in the space provided on Schedule H. Fill in your telephone number.

If your booklet does not have a label, fill in all information requested in the spaces provided on Schedule H. Include social security numbers of yourself and your spouse, if applicable, your telephone number, and your tax district.

Lines 1 Through 8 – Questions

Fill in the information requested on these lines. Failure to answer these questions may delay your refund.

- **Question 1** Fill in your age as of December 31, 1999. Also, if you were married and lived with your spouse during all of 1999, and your spouse was age 65 or over on December 31, 1999, check the box above question 1.
- **Question 2** If you moved to Wisconsin from another state, you are not a full-year legal Wisconsin resident if you moved here after January 1, 1999, or if you are here for educational purposes only and have not abandoned your other state's residence. If you are not a U.S. citizen, you are not a legal Wisconsin resident unless you are a resident alien for federal tax purposes **and** you do not intend to return to your homeland.
- **Questions 4 and 5** It is not necessary to answer question 4b or 5b unless 4a or 5a is answered "yes."

- **Question 7a** If you became married or divorced during 1999, check “yes,” fill in the date, check the appropriate box after the word “married” or “divorced,” and see the “Special Instructions” on page 12.
- **Question 7b** It is not necessary to answer question 7b if you were not married as of December 31, 1999. If one spouse is in a nursing home as of December 31, 1999, you are considered to be maintaining separate homes, so answer “yes” to question 7b.

Lines 9 Through 12 – Household Income

These instructions for lines 9 through 12 apply if during all of 1999 you were single, or married and living with your spouse. If during 1999 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died, read the “Special Instructions” on pages 11 and 12 before you complete lines 9 through 12.

■ Line 9 – Taxable Income – From Tax Return

Fill in line 9 if you or you and your spouse are filing a 1999 Wisconsin income tax return with your Schedule H. First complete the income portion of your tax return. Fill in the income from line 10 of Form 1A, line 13 of Form 1, or line 28 of Form 1NPR, on line 9 of Schedule H.

Also fill in line 9 if you or you and your spouse have already filed your 1999 Wisconsin income tax return or you are filing it separately from Schedule H, and follow the instructions on page 3, Part B.1, paragraph 3.

If you were married and lived with your spouse all year, but you file separate Wisconsin income tax returns, fill in on line 9 all of the income from both of your income tax returns.

If you fill in line 9, do NOT fill in line 10a or 10b.

■ Lines 10a and 10b – Taxable Income – No Tax Return

Fill in these lines only if you or you and your spouse are not filing a 1999 Wisconsin income tax return. If you are married, fill in all of the income of both spouses.

If you fill in lines 10a and 10b, do NOT fill in line 9.

- **10a** Fill in the amount of wages, interest, and dividends in the spaces provided, and fill in the total of these amounts on line 10a.
- **10b** Fill in all other items of taxable income on line 10b, such as: taxable unemployment compensation; pensions and annuities; IRA, Keogh, SEP, SIMPLE, and deferred compensation distributions; capital gains;

alimony; and business, rent, farm, partnership, limited liability company, and tax-option (S) corporation income. If you fill in an amount on line 10b, attach a schedule explaining the sources of income and the amount from each source.

■ Line 11a – Income Adjustments

Fill in Schedule 1 on back of Schedule H. Fill in the total from line 10 of Schedule 1 on line 11a. If you are married, combine the amounts for both spouses.

Schedule 1 – Income Adjustments

- 1 Partners, LLC members, and S corporation shareholders** Fill in the distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs.

Note If the partnership, LLC, or S corporation did not claim any of these expenses, write “None” on line 27 of federal Schedule E, near the entity’s name. To determine this you may have to contact the partnership, LLC, or S corporation.

- 2 Car or truck depreciation (standard mileage rate)** If car or truck expenses were claimed using the standard mileage rate* on a business, rent, or farm schedule, 12¢ per mile is considered depreciation. Multiply the number of miles claimed by 12¢, and include that amount on line 2 of Schedule 1. Write the number of miles next to the deduction on Schedule C, E, or F.

* The standard mileage rate was 32.5¢ per mile through March 31, 1999, and 31¢ per mile thereafter.

Example: On a farm schedule you claimed automobile expenses based on the standard mileage rate for 5,000 business miles. Include \$600 on line 2 of Schedule 1 (5,000 miles x 12¢ = \$600). Fill in “5,000” on line 12 of federal Schedule F.

Exception: The 12¢ per mile income adjustment is not required for miles claimed after the adjusted basis of your car or truck reaches zero. If this applies to you, attach a note, explaining the situation.

- 3 Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs** Fill in any depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs claimed in computing Wisconsin taxable income, except amounts already filled in on line 1 or 2 of Schedule 1. (See the note below, regarding actual car/truck expenses.)

Example: You filed a 1999 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Fill in the \$1,500 on line 3 of Schedule 1.

Note: If car or truck expenses were claimed on federal Schedule C, C-EZ, E, or F using the actual expense method, depreciation would be claimed on the depreciation line and would be included on line 3 of Schedule 1. In this case, write “actual” next to the car/truck expense line on Schedule C, E, or F, or near line 5a on Schedule C-EZ.

4 Capital gains not taxable Include the 60% capital gain exclusion on assets held more than one year, plus any other nontaxable capital gains.

Example: You reported net long-term capital gains of \$3,000 on federal Schedule D. In computing Wisconsin taxable income, you subtracted \$1,800 ($\$3,000 \times 60\%$) of this gain. Include the \$1,800 on line 4 of Schedule 1.

Principal residence gain exclusion Fill in the gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code. Attach a schedule showing the computation of the gain.

5 Contributions to IRAs and Keogh, SEP, SIMPLE, and deferred compensation plans Fill in contributions to these plans which were deducted or excluded from income on the income tax return (do not include rollover contributions or nondeductible contributions).

Note: IRA deductions are reported on line 23 of federal Form 1040, or on line 15 of Form 1040A. Keogh, SEP, and SIMPLE deductions are reported on line 29 of Form 1040. Excludable deferred compensation is generally reported in box 13 of the wage and tax statement, Form W-2, preceded by the prefix D, E, F, G, or H.

6 Nontaxable interest on United States Government securities, and state and municipal bonds Fill in any nontaxable interest received on securities of the federal government or its instrumentalities, such as U.S. Savings Bonds or Treasury Notes, and on nontaxable state and municipal bonds, such as Higher Education Bonds.

7 Net operating loss carryforward and capital loss carryforward Fill in any net operating loss carryforward or capital loss carryforward (one incurred in a prior year and not used in that year to offset taxable income) deducted in computing 1999 Wisconsin taxable income.

Example: You have a \$2,000 capital loss carryforward from 1998 to 1999 and a \$1,900 capital gain for 1999. On Schedule WD, you compute a \$100 net capital loss deduction ($\$2,000$ carryforward less $\$1,900$ gain). Fill in \$2,000 on line 7 of Schedule 1 (the \$1,900 loss offset against capital gain, plus the \$100 loss applied against other income).

8 Income of nonresident or part-year resident spouse Fill in the income of your nonresident or part-

year resident spouse for the time you resided in the same homestead.

Example: You are a full-year Wisconsin resident. Your spouse, a nonresident of Wisconsin, earned income of \$5,000 in 1999 which is not taxable by Wisconsin. You and your spouse resided in the same homestead during 1999. Fill in \$5,000 on line 8 of Schedule 1.

Income from sources outside Wisconsin Fill in the income received from sources outside Wisconsin which was excluded from Wisconsin taxable income.

Example: While a nonresident of Wisconsin, you sold property located outside Wisconsin on the installment basis. In 1999 you are a Wisconsin resident. The gain on the sale of the property sold while you were a nonresident is not taxable to Wisconsin. However, it must be included on line 8 of Schedule 1.

9 Resident manager’s rent reduction, clergy housing allowance, and nontaxable Native American income Fill in the amount that a resident manager’s rent is reduced in return for services, the nontaxable housing allowance provided to a member of the clergy, and the total amount of nontaxable income of a Native American.

■ Lines 11b Through 11h – Other Income

Fill in all other income received in 1999 from any of the sources indicated. If you are married, combine the incomes of both spouses and fill in the totals for each category. Do not include amounts already included on line 9, 10a, or 10b.

- **11b Unemployment compensation** Fill in the total amount of unemployment compensation received in 1999 which was not included elsewhere. Both taxable and nontaxable unemployment compensation must be included in household income.
- **11c Social security, SSI, and railroad retirement** Fill in the total amount of social security and railroad retirement benefits received in 1999. Include amounts deducted for Medicare premiums (\$45.50 per person per month, or \$546.00 for the entire year).

Include supplemental security income (SSI) and any social security death benefit (\$255) received. “SSI” includes federal SSI payments, the additional “State SSI” payments, “SSI-E” (supplemental security income-exceptional needs payments), and “Caretaker Supplement” payments.

Do NOT include social security or SSI payments to your children, or Title XX benefits (payments for services).

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 1999, attach a note stating that you did not receive any income from any of these sources.

- **11d Scholarships, fellowships, grants, and military compensation** Fill in the total amount received in 1999 for NONTAXABLE scholarship and fellowship income (for example, books or tuition), educational grants, or military benefits (for example, basic quarters and subsistence allowances, VEAP payments, or G.I. Bill benefits). Do not include student loans or amounts included elsewhere.

Note: If scholarship or fellowship income is included on line 9 of Schedule H, and all or any portion of that same income was also included in household income on your 1998 homestead credit claim, you may subtract the amount included in 1998 household income from your 1999 household income. Fill in the amount as a negative number on line 11d, and reduce your 1999 household income by this amount.

- **11e Pensions and annuities** Fill in the GROSS amount of ALL pensions and annuities received in 1999 and not included elsewhere. Include veterans' pensions, disability payments, any amounts you contributed to a pension fund, and nontaxable IRA, Keogh, SEP, and SIMPLE distributions. Both taxable and nontaxable amounts must be included in household income.

Exceptions: Do not include rollovers (amounts transferred from one plan to another), or Section 1035 exchanges (tax-free exchanges of insurance contracts).

Note If all or a part of a pension or annuity distribution in 1999 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 11e, and attach a copy of federal Form 1099-R.

Determine the amount to fill in on line 11e as follows:

1. Total amount received in 1999 _____
2. Total amount reported on line 9 or 10b _____
3. Rollover or tax-free exchange _____
4. Line 1 minus lines 2 and 3. Fill in this amount on line 11e _____

Example: In 1999, you received pension income of \$3,500, \$2,700 of which is taxable income and is included on line 9. No portion of the \$3,500 was a rollover. Fill in \$800 (\$3,500 - \$2,700) on line 11e.

- **11f Workers' compensation, income continuation, and loss of time insurance** Fill in the total amount received in 1999 from these sources.

- **11g Support money and maintenance payments** Fill in the total amount of any court ordered support payments received in 1999, including child support and family maintenance, but not foster care, voluntary support, or amounts included elsewhere.

- **11h Wisconsin Works, county relief, and other cash public assistance** Fill in on Schedule 4 on back of Schedule H any Wisconsin Works payments, kinship care payments, county relief payments, or other cash public assistance payments received in 1999. Fill in the total on line 11h. Do not include the following: a prior year's homestead credit; nontaxable foster care; gifts; food stamps; nontaxable community options program (COP) payments; or fuel or energy assistance paid to a fuel supplier or utility, or provided under the federal Low-Income Home Energy Assistance Act.

Note If you fill in amounts on Schedule 4, you may also need to fill in Schedule 5. See paragraph 4 under "Exceptions: Homeowners and/or Renters," on page 9.

- **Repaid amounts** Nontaxable income which was included in household income in a prior year and was required to be repaid in 1999 may be subtracted from household income on your 1999 Schedule H. Subtract the amount repaid on the income line of Schedule H to which the repayment relates. Attach an explanation indicating the amount of the repayment and the year it was included on a homestead credit claim.

Example: You filed a 1998 Schedule H and reported \$8,000 of social security benefits received in 1998. In 1999, you received social security benefits of \$9,000 but were required to pay back \$2,000 of the benefits you received in 1998. On line 11c of the 1999 Schedule H, fill in \$7,000, the social security received in 1999 (\$9,000) less the amount repaid (\$2,000).

■ Lines 12a Through 12c – Total Household Income

- **12a** Fill in the total of lines 9 through 11h.
- **12b** You may claim a "dependent deduction" by filling in the number of "qualifying dependents" and multiplying that number by \$250.

A qualifying dependent is a person who: a) is claimed or may be claimed as a dependent on your **federal** income tax return; and b) occupied your (the claimant's) homestead for more than six months during 1999. A dependent is considered to have occupied your homestead during temporary absences for reasons such as school, illness, or vacations.

The six months' occupancy requirement is considered to have been met if: a) the dependent was born or died during 1999 and occupied your homestead during the entire time he or she lived in 1999; or b) during 1999 the

dependent was adopted by you, was placed with you for adoption, or became your stepchild, and he or she occupied your homestead from that date to the end of 1999.

Caution: The term “dependent” does NOT include you or your spouse. Do not count yourself or your spouse in the number you fill in on line 12b.

- **12c** Subtract the amount on line 12b from the amount on line 12a, and fill in the total on line 12c. This is your total household income.

■ Note

If you have very little or no household income to report on Schedule H, attach a note explaining how you paid your rent or property taxes. If you received loans (including student loans) or gifts, indicate the approximate amount received, but do not include these amounts in household income.

Lines 13 Through 15 – Taxes and/or Rent

■ Line 13 – Homeowners

If you or you and your spouse lived in your homestead during all of 1999 and were the sole owner(s), fill in on line 13 the net property taxes from your 1999 property tax bill(s) (payable in 2000). “Net property taxes” means the net taxes after state aids, school tax credits, and the lottery credit (if applicable). Net property taxes do NOT include special assessments or charges, delinquent interest, or woodland, forest croplands, or managed forest land taxes.

Attach to your Schedule H a legible copy of the 1999 property tax bill(s) (payable in 2000) for your homestead. The property tax bill copy must show the year, name of the owner(s), assessed value of land and improvements, legal description, and taxes before and after state aids and credits. A mortgage statement, canceled check, county tax receipt, installment tax stub, etc. cannot be accepted.

Exception In certain cases you must reduce your net property taxes or attach additional information to your Schedule H. See the exceptions below and on pages 9 and 10.

Note **Exceptions: Homeowners** (also see “Exceptions: Homeowners and/or Renters,” on pages 9 and 10)

1. If there are names on the property tax bill other than yours (or your spouse’s if you were married and lived together during all of 1999), attach a **copy** (not the original) of a document showing your ownership percentage or life estate. The document could be a deed, land contract, divorce judgment, final judgment in an estate, or trust instrument. Also see paragraph 2.

2. If you owned your homestead with others in 1999, use only that portion of the net property taxes which reflects your percentage of ownership, unless one of the following situations applies.

- a) If the other owner was your spouse who lived with you during all of 1999, you may use all of the net property taxes.
- b) If the other owner did not live in the homestead and you paid all the property taxes, you may use the portion of property taxes reflecting your ownership percentage on line 13, and the other owner’s share of the property taxes on line 14c (as rent).
- c) If you inherited a partial ownership interest and are required by the terms of the decedent’s will to pay all the property taxes, you may use all the property taxes from the date of death. Submit a copy of the will to verify that you are required to pay all the property taxes.

3. If you owned and lived in a mobile home in 1999, fill in on line 13 the net property taxes from your 1999 personal property tax bill (payable in 2000). Write “mobile home” on the property tax bill and attach it to Schedule H. If you owned the land on which your mobile home was located, fill in the 1999 net property taxes for the land and attach a copy of that property tax bill. Also fill in on line 13 any 1999 municipal mobile home parking permit fees you paid to the municipality (or to the owner of the land if you rented the land).

4. If you sold your homestead during 1999, use only that portion of the property taxes prorated for the time you owned and occupied it. Attach a copy of the closing agreement from the sale, to verify the date of sale. Also attach a statement indicating the date you moved.

5. If you owned and lived in two or more homesteads in 1999, prorate the property taxes on each for the time you owned and occupied it. Claim a total of only 12 months of property taxes.

6. If you submit two or more property tax bills for one homestead, attach a drawing showing the description, size, and location of each parcel.

7. If the property tax bill for your homestead does not show any lottery credit, do one of the following:

- a. If you received or will receive a lottery credit separately, subtract the lottery credit from the amount shown on your property tax bill and include only the net amount on line 13. Attach a note indicating the amount of the lottery credit.
- b. If you did not and will not receive a lottery credit on your homestead for 1999, attach a note stating that you are not receiving a lottery credit for 1999.

■ Line 14 – Renters

If heat was included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14a of Schedule H. Fill in 20% (.20) of that amount on line 14b.

If heat was not included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14c of Schedule H. Fill in 25% (.25) of that amount on line 14d.

Attach to your Schedule H the rent certificate(s) completed and signed by your landlord(s). A separate rent certificate must be attached for each homestead for which you are claiming 1999 homestead credit. Only rent paid for 1999 may be used in determining your homestead credit.

DO NOT CHANGE any of the information on the rent certificate your landlord has prepared for you. The department will not accept altered rent certificates. If any information has been or needs to be changed, your landlord must prepare a new rent certificate.

Exception In certain cases you must reduce your rent or attach additional information to your Schedule H. See the exceptions below and on page 10.

Note **Exceptions: Renters** (also see “Exceptions: Homeowners and/or Renters,” on pages 9 and 10)

1. If the number of occupants on line 11d of the rent certificate is more than one (your spouse and minor children should **not** be counted), and each occupant did not pay an equal share of the total rent on line 11c, you must do the following. Attach a statement showing the names of the other occupants and the amount of shared living expenses (rent, food, utilities, supplies, etc.) each occupant paid. Claim only the portion of the rent which reflects the percentage of the total shared living expenses that you paid.

Example: You and your roommate paid shared living expenses of \$8,000 as follows:

	Total Expenses	Paid by You	Paid by Roommate
Rent	\$4,800	\$4,800	—
Food	2,400	1,200	\$1,200
Utilities	600	—	600
Supplies	200	—	200
TOTAL	<u><u>\$8,000</u></u>	<u><u>\$6,000</u></u>	<u><u>\$2,000</u></u>

Your landlord filled in the entire rent of \$4,800 on line 11e of the rent certificate, because you paid all the rent. However, since you paid only 75% of the total shared living expenses ($\$6,000 \div \$8,000 = .75$), you may use only 75% of the rent paid for occupancy to determine your homestead credit.

2. If your landlord refuses to sign your rent certificate, complete lines 1 through 13b on the rent certificate. If food or services were provided by your landlord, indicate what items were provided and fill in your estimated value of these items on line 12. If these items were not provided, fill in -0- on line 12. Write “Landlord Refuses to Sign” at the top of the certificate. Attach it, along with copies of all of your canceled checks or money order receipts, to verify your rent.

3. If you claim rent for more than one homestead for 1999, attach a separate rent certificate for each homestead. If you paid rent for two homesteads for the same time period, claim only the rent for the one you actually lived in. Do not claim more than 12 months of rent.

4. Only rent paid for a homestead subject to property taxes may be claimed, unless the property is owned and operated by a municipal housing authority which makes payments in place of property taxes to the municipality.

5. If you rented a mobile home in 1999, or if you rented the land on which your mobile home was located, attach a completed rent certificate. On line 14a or 14c of Schedule H, fill in the rent from line 10b or 13a of the rent certificate. As a renter of a mobile home, any mobile home taxes, mobile home parking permit fees, or municipal fees you paid may only be claimed as rent.

Note **Exceptions: Homeowners and/or Renters**

1. If during 1999 you were separated from your spouse, you became married or divorced, or your spouse died, read the “Special Instructions” on pages 11 and 12 before you complete line 13 or 14.

2. If your home or property was not used solely for personal purposes and was not part of a farm (see definition E.2 on page 4), you must allocate property taxes or rent between personal use and: a) business or rental use for which a deduction is allowed or allowable for federal tax purposes; or b) a separate unit occupied by others rent free. Complete Schedule 3 on back of Schedule H, and claim only the personal portion of the property taxes or rent on line 13 or 14.

Examples of part business use include 1) having a store or office on the same property as your home, 2) using one room of your home exclusively for storing products you sell, and 3) providing child care for others in your home.

Example: During 1999 you owned a triplex and lived in one of the three equal-sized units; net property taxes were \$3,000. Claim \$1,000 of property taxes (one-third of \$3,000) on line 13, whether the other units were rented out, available for rent, or used by others rent free.

Example: In 1999 you used one room of your five-room house exclusively for business; net property taxes were

\$1,500. Since one-fifth of the total property taxes are for business use, claim \$1,200 of property taxes (four-fifths of \$1,500) on line 13.

3. If your home was on more than one acre of land and was not part of a farm, you may claim only the property taxes or rent on your home and one acre of land. Homeowners: complete Schedule 2 on back of Schedule H. Renters: attach a statement from your landlord, indicating the amount of rent for your home and one acre of land.
4. If for any month of 1999 you received either a) Wisconsin Works payment of any amount for a community service job or a transitional placement, or b) county relief of \$400 or more, fill in Schedule 5 on back of Schedule H to compute your reduced property taxes or rent.

Do not fill in Schedule 5 if you received only kinship payments and/or Wisconsin Works payments as a caretaker of a newborn child.
5. If you were both a homeowner and a renter in 1999, you may claim both property taxes for the time you owned and lived in the home, and rent for the time you lived in the rented property. Do not claim more than 12 months of property taxes and rent.
6. If you claim a total of less than 12 months of property taxes and/or rent, attach a note explaining where you lived for the balance of 1999.
7. If you moved during 1999, attach a statement showing the dates you lived at each dwelling during 1999.
8. If your home was part of a farm, you may claim property taxes or rent on up to 120 acres of land adjoining your home, and all improvements on those 120 acres. Do not claim property taxes or rent for more than 120 acres of land or for land which does not adjoin your home.
9. If your home or property was not part of a farm but was on more than one acre of land and was used partly for purposes other than personal use, as described in paragraph 2, you must complete both Schedule 2 and Schedule 3 on back of Schedule H. Fill in the amount from line 9 of Schedule 2 on line 1 of Schedule 3.
10. If you have moved from a homestead that you owned to tax-exempt housing and have tried to sell your former homestead, you may claim the property taxes while you still own it, for up to 12 months after you moved, provided: a) the tax-exempt housing you moved to is not a municipal housing authority making payments in place of taxes, or a correctional or detention facility; and b) you do not rent or lease your former homestead to another person.

If your claim is based on this provision, attach a complete explanation, indicating that you have not rented or leased the homestead, the date you moved to the tax-exempt housing, and what attempts were made to sell the homestead.

11. If you file a federal Schedule C, C-EZ, or E, list on each schedule the address of each business or rental property.

Lines 16 Through 19 – Credit Computation

Refer to the 1999 Homestead Credit Computation Tables A and B on pages 13 and 14 to determine your homestead credit. If you want the Department of Revenue to compute your credit, do not complete these lines. The department will notify you of the amount of your credit.

Sign and Date Your Claim

Be sure you (and your spouse if residing together) sign and date your Schedule H, at the bottom. A claim may not be signed for or filed on behalf of a deceased person. The claimant must be living at the time the claim is filed.

How to Assemble

Before you assemble your Wisconsin income tax return (if you are filing one) and homestead credit claim, make a complete copy, and keep the copy for your records. Assemble the tax return and homestead credit claim, **IN THE FOLLOWING ORDER**, all stapled together:

- Wisconsin income tax Form 1, 1A, or 1NPR* (see "How, When, and Where to File" on page 3, Part B.1, paragraph 3, if you already filed your tax return or are filing it separately from your Schedule H)
- Wage statements*
- Schedule H
- Completed 1999 rent certificate(s) and/or copy of 1999 property tax bill(s) (payable in 2000)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules* (e.g., Schedule WD or I)
- Copy of federal income tax return and schedules* (not necessary if Wisconsin return is a Form 1A)

* Omit if no Wisconsin income tax return is filed.

Checklist

To avoid delays in receiving your refund, see the checklist and the section titled "Don't Delay Your Refund" on the front cover.

Note: The following instructions do not apply if you were single during all of 1999, or if you were married and resided with your spouse during all of 1999.

The Special Instructions on pages 11 and 12 apply to you only if during 1999 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts which pertain to your situation.

In these Special Instructions, “your own income” or “your own marital property income” means income or marital property income generated by your services and property. “Your spouse’s income” or “your spouse’s marital property income” means income or marital property income generated by your spouse’s services and property.

For more information about Wisconsin’s marital property law or about other terms used in these Special Instructions, such as “notification,” “marital property” income, “nonmarital property” income, and “individual property,” refer to Publication 109, “*Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1999*,” which is available at any Department of Revenue office.

Part 1 Married but Separated ALL of 1999 (including one spouse in a nursing home)

a) **Neither spouse notified the other of income**—If you and your spouse were married but you lived apart during the entire year, and neither spouse notified the other of marital property income, report all of your own household income on Schedule H, and none of your spouse’s income. Compute property taxes and/or rent as explained under “Taxes/Rent” in Part 2.



Attachments—Attach a statement indicating that you and your spouse did not reside together at all in 1999, and that neither you nor your spouse notified each other of marital property income.

b) **One or both spouses notified other spouse**—If you and your spouse were married but you lived apart during the entire year, and either you or your spouse (or both) notified each other of marital property income, see Part 2 instructions.

Part 2 Married but Separated PART of 1999 (including one spouse in a nursing home)

Income—If you and your spouse were separated for part of 1999, compute household income as follows:

a) For the time you were married and living with your spouse in 1999, include all of the income of both you and your spouse.

b) For the time you were married but living apart in 1999, compute household income under Wisconsin’s marital property law. Under marital property law, you must report all of your own **nonmarital** property income and none of your spouse’s **nonmarital** property income. The amount of **marital** property income you must report depends on whether you or your spouse notified each other of the amount and nature (type) of marital property income each of you generated during that time, as follows:

1. If you did not notify your spouse, report all of your own marital property income. If you did notify your spouse, report one-half of your own marital property income.
2. If your spouse did not notify you, report none of your spouse’s marital property income. If your spouse did notify you, report one-half of your spouse’s marital property income.

Exceptions: The marital property law does not apply during any time your spouse was not domiciled in (was not a resident of) Wisconsin.

A marital property agreement or unilateral statement has no effect in computing your household income.

If you received a “community spouse income allowance” under the Spousal Impoverishment Program, that income is not includable in your household income.

Taxes/Rent – You may claim your combined property taxes and/or rent for the time you lived together in 1999, plus only your own property taxes and/or rent for the balance of 1999.

CAUTION: Your home is presumed to be marital property. If you contend its classification is something else (such as individual property), you must provide proof of that classification; see Attachment d) instructions.

If your home is marital property, you paid all of the 1999 property taxes, and you lived in that home while living apart from your spouse, one-half of the property taxes for that portion of the year must be treated as rent.

Example: You lived apart from your spouse for the last 3 months of 1999. Your home is marital property and you paid all of the 1999 property taxes (\$1,200). Include on line 13 the combined property taxes of you and your spouse for the 9 months you lived together (\$900). The property taxes you paid for the 3 months you lived apart (\$300) must be treated as though one-half was rent; include one-half (\$150) as property taxes on line 13 and the other one-half (\$150) as rent on line 14c.

Attachments – All of the following items must be attached:

- a) A statement indicating the dates you were married and living with your spouse in 1999, and the dates you were married but living apart from your spouse in 1999.
- b) A statement indicating whether you notified your spouse, and whether your spouse notified you, of the amount and nature (type) of your respective marital property income.
- c) A schedule listing and identifying income as follows:
 1. For the time you were married and living together during 1999, all of the income of both you and your spouse.
 2. For the time you were married but living apart during 1999 –
 - All of your own income (if you did not notify your spouse of your marital property income).
 - Your own nonmarital property income and one-half of your own marital property income (if you notified your spouse of your marital property income).
 - One-half of your spouse's marital property income (if your spouse notified you of his or her marital property income).
- d) Information to prove the property is not marital property (if you claim all the property taxes), such as:
 1. A copy of the deed or other ownership verification.
 2. A statement of how it was acquired (purchase, gift, etc.), and the date.
 3. A listing of the source of funds used to pay for improvements and mortgage/loan payments since January 1, 1986.

Part 3 Marriage Took Place in 1999

Income – Include your own income for all of 1999, plus your spouse's income from the date of the marriage to December 31, 1999.

Taxes/Rent – You may claim your own property taxes and/or rent for the period of 1999 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 1999.

Attachments – All of the following items must be attached:

- a) A schedule showing the computation of your household income.
- b) A statement indicating the dates you resided together during 1999.
- c) A schedule showing what share of living expenses (rent, food, utilities, supplies, and other household expenses) you each paid prior to your marriage (if you paid rent and resided together during that time).

Part 4 Divorce Took Place in 1999

Income – Compute household income as follows:

- a) For the time you were married and living with your spouse in 1999, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 1999, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the "Income" instructions in Part 2.
- c) For the time you were not married in 1999 (after your divorce), report only your own income.

Taxes/Rent – You may claim your combined property taxes and/or rent for the time you lived together in 1999, plus only your own property taxes and/or rent for the balance of 1999. See the "CAUTION" in the "Taxes/Rent" instructions in Part 2.

Attachments – All of the following items must be attached:

- a) All the items listed in the "Attachments" section in Part 2.
- b) A schedule of your own income for the time you were not married in 1999 (after your divorce).
- c) A complete copy of the divorce judgment, including the final stipulation or marital settlement agreement (if you claim all the property taxes for the time after the divorce).

Part 5 Spouse Died in 1999

Income – Include your own income for all of 1999, plus your spouse's income up to the date of death.

Taxes/Rent – You may claim your combined property taxes and/or rent up to the date of death, plus your own property taxes and/or rent for the balance of 1999.

Attachments – Attach a statement indicating the date of your spouse's death.

1999 Homestead Credit Computation Table A

If line 12c is			If line 12c is			If line 12c is		
At least	But less than	Enter on line 17	At least	But less than	Enter on line 17	At least	But less than	Enter on line 17
-	8,000	0				16,500		
8,000	8,085	5	12,250	12,335	507	16,500	16,585	1,008
8,085	8,170	15	12,335	12,420	517	16,585	16,670	1,018
8,170	8,255	25	12,420	12,505	527	16,670	16,755	1,028
8,255	8,340	35	12,505	12,590	537	16,755	16,840	1,038
8,340	8,425	45	12,590	12,675	547	16,840	16,925	1,048
8,425	8,510	55	12,675	12,760	557	16,925	17,010	1,058
8,510	8,595	65	12,760	12,845	567	17,010	17,095	1,068
8,595	8,680	75	12,845	12,930	577	17,095	17,180	1,078
8,680	8,765	85	12,930	13,015	587	17,180	17,265	1,088
8,765	8,850	95	13,015	13,100	597	17,265	17,350	1,098
8,850	8,935	105	13,100			17,350	17,435	1,108
8,935	9,020	115	13,100	13,185	607	17,435	17,520	1,118
9,020	9,105	125	13,185	13,270	617	17,520	17,605	1,128
9,105	9,190	135	13,270	13,355	627	17,605	17,690	1,138
9,190	9,275	145	13,355	13,440	637	17,690	17,775	1,148
9,275	9,360	155	13,440	13,525	647	17,775	17,860	1,158
9,360	9,445	165	13,525	13,610	657	17,860	17,945	1,168
9,445	9,530	176	13,610	13,695	667	17,945	18,030	1,179
9,530	9,615	186	13,695	13,780	677	18,030	18,115	1,189
9,615	9,700	196	13,780	13,865	687	18,115	18,200	1,199
9,700			13,865	13,950	697	18,200		
9,700	9,785	206	13,950	14,035	707	18,200	18,285	1,209
9,785	9,870	216	14,035	14,120	717	18,285	18,370	1,219
9,870	9,955	226	14,120	14,205	727	18,370	18,455	1,229
9,955	10,040	236	14,205	14,290	737	18,455	18,540	1,239
10,040	10,125	246	14,290	14,375	747	18,540	18,625	1,249
10,125	10,210	256	14,375	14,460	757	18,625	18,710	1,259
10,210	10,295	266	14,460	14,545	767	18,710	18,795	1,269
10,295	10,380	276	14,545	14,630	777	18,795	18,880	1,279
10,380	10,465	286	14,630	14,715	787	18,880	18,965	1,289
10,465	10,550	296	14,715	14,800	797	18,965	19,050	1,299
10,550	10,635	306	14,800			19,050	19,135	1,309
10,635	10,720	316	14,800	14,885	807	19,135	19,220	1,319
10,720	10,805	326	14,885	14,970	817	19,220	19,305	1,329
10,805	10,890	336	14,970	15,055	827	19,305	19,390	1,339
10,890	10,975	346	15,055	15,140	838	19,390	19,475	1,349
10,975	11,060	356	15,140	15,225	848	19,475	19,560	1,359
11,060	11,145	366	15,225	15,310	858	19,560	19,645	1,369
11,145	11,230	376	15,310	15,395	868	19,645	19,730	1,379
11,230	11,315	386	15,395	15,480	878	19,730	19,815	1,389
11,315	11,400	396	15,480	15,565	888	19,815	19,900	1,399
11,400			15,565	15,650	898	19,900		
11,400	11,485	406	15,650	15,735	908	19,900	19,985	1,409
11,485	11,570	416	15,735	15,820	918	19,985	20,070	1,419
11,570	11,655	426	15,820	15,905	928	20,070	20,155	1,429
11,655	11,740	436	15,905	15,990	938	20,155	20,240	1,439
11,740	11,825	446	15,990	16,075	948	20,240	20,290	1,447
11,825	11,910	456	16,075	16,160	958	20,290	or over	1,450
11,910	11,995	466	16,160	16,245	968			
11,995	12,080	476	16,245	16,330	978			
12,080	12,165	486	16,330	16,415	988			
12,165	12,250	496	16,415	16,500	998			

1999 Homestead Credit Computation Table B

If line 18 is			If line 18 is			If line 18 is		
At least	But less than	Your Credit is	At least	But less than	Your Credit is	At least	But less than	Your Credit is
-	.01	0	500			1,000		
.01	10	10	500	510	404	1,000	1,010	804
10	20	12	510	520	412	1,010	1,020	812
20	30	20	520	530	420	1,020	1,030	820
30	40	28	530	540	428	1,030	1,040	828
40	50	36	540	550	436	1,040	1,050	836
50	60	44	550	560	444	1,050	1,060	844
60	70	52	560	570	452	1,060	1,070	852
70	80	60	570	580	460	1,070	1,080	860
80	90	68	580	590	468	1,080	1,090	868
90	100	76	590	600	476	1,090	1,100	876
100	110	84	600	610	484	1,100	1,110	884
110	120	92	610	620	492	1,110	1,120	892
120	130	100	620	630	500	1,120	1,130	900
130	140	108	630	640	508	1,130	1,140	908
140	150	116	640	650	516	1,140	1,150	916
150	160	124	650	660	524	1,150	1,160	924
160	170	132	660	670	532	1,160	1,170	932
170	180	140	670	680	540	1,170	1,180	940
180	190	148	680	690	548	1,180	1,190	948
190	200	156	690	700	556	1,190	1,200	956
200	210	164	700	710	564	1,200	1,210	964
210	220	172	710	720	572	1,210	1,220	972
220	230	180	720	730	580	1,220	1,230	980
230	240	188	730	740	588	1,230	1,240	988
240	250	196	740	750	596	1,240	1,250	996
250			750			1,250		
250	260	204	750	760	604	1,250	1,260	1,004
260	270	212	760	770	612	1,260	1,270	1,012
270	280	220	770	780	620	1,270	1,280	1,020
280	290	228	780	790	628	1,280	1,290	1,028
290	300	236	790	800	636	1,290	1,300	1,036
300	310	244	800	810	644	1,300	1,310	1,044
310	320	252	810	820	652	1,310	1,320	1,052
320	330	260	820	830	660	1,320	1,330	1,060
330	340	268	830	840	668	1,330	1,340	1,068
340	350	276	840	850	676	1,340	1,350	1,076
350	360	284	850	860	684	1,350	1,360	1,084
360	370	292	860	870	692	1,360	1,370	1,092
370	380	300	870	880	700	1,370	1,380	1,100
380	390	308	880	890	708	1,380	1,390	1,108
390	400	316	890	900	716	1,390	1,400	1,116
400	410	324	900	910	724	1,400	1,410	1,124
410	420	332	910	920	732	1,410	1,420	1,132
420	430	340	920	930	740	1,420	1,430	1,140
430	440	348	930	940	748	1,430	1,440	1,148
440	450	356	940	950	756	1,440	1,450	1,156
450	460	364	950	960	764	1,450	or over	1,160
460	470	372	960	970	772			
470	480	380	970	980	780			
480	490	388	980	990	788			
490	500	396	990	1,000	796			